WHAT IS CLAIMED IS:

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- A cargo trailer for use with a motorized vehicle, said trailer comprising:
 - a wheel assembly;
 - a floor supported by said wheel assembly; and
- two side walls extending upward from respective longitudinal sides of said floor, at least of one of said side walls including

an outer surface,

an inner surface,

a plurality of elongated posts disposed between said outer surface and said inner surface, and

a plurality of interior side wall liner panels,
wherein each said liner panel is disposed between respective
said posts and partially defines said inner surface and wherein
each said liner panel has a corrugated main portion and flanges
extending from said corrugated main portion,

wherein each said post includes

a longitudinal first portion that partially defines said inner surface,

a pair of first longitudinal flanges generally

parallel to and disposed on opposite sides of said first portion

and recessed from said first portion between said inner surface

and said outer surface, and

a pair of second longitudinal flanges generally

25 parallel to and disposed on opposite sides of said first portion
and recessed from said first longitudinal flanges between said
first longitudinal flanges and said outer surface, and

wherein said liner panel flanges of each said liner panel are attached to said first longitudinal flanges of adjacent said posts so that said corrugated main portion engages said second longitudinal flanges of said adjacent posts.

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- 2. The trailer as in claim 1, including a pair of third longitudinal flanges generally parallel to and disposed on opposite sides of said first portion and recessed from said second longitudinal flanges between said second longitudinal flanges and said outer surface, wherein said outer surface includes an outer skin, and wherein said outer skin is fastened to each said post at said pair of second longitudinal flanges.
- 3. The trailer as in claim 2, wherein each said third longitudinal flange is attached to and disposed laterally between respective said first and second longitudinal flanges.
- 4. The trailer as in claim 2, wherein each said second longitudinal flange is attached to and disposed laterally between respective said first and second longitudinal flanges.
- 5. The trailer as in claim 1, wherein said plurality of elongated posts are horizontally oriented and parallel to said floor.

- 6. The trailer as in claim 5, including a plurality of elongated vertical posts disposed between said outer surface and said horizontal posts, said horizontal posts being attached to said vertical posts.
- 7. The trailer as in claim 1, wherein said plurality of elongated posts are vertically oriented.
- 8. A cargo trailer for use with a motorized vehicle, said trailer comprising:
 - a wheel assembly;
 - a floor supported by said wheel assembly;

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two side walls extending upward from respective longitudinal sides of said floor, at least one of said side walls including

an outer surface,

an inner surface,

a plurality of elongated posts disposed between said outer surface and said inner surface,

a plurality of interior side wall liner panels, wherein each said liner panel is disposed between respective said posts and partially defines said inner surface,

wherein each said post includes

a longitudinal first portion that partially defines said inner surface,

a pair of first longitudinal flanges generally

20 parallel to and disposed on opposite sides of said first portion

and recessed from said first portion between said inner surface

and said outer surface,

a pair of second longitudinal flanges generally
parallel to and disposed on opposite sides of said first portion
and recessed from said first longitudinal flanges between said
first longitudinal flanges and said outer surface, and

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a pair of third longitudinal flanges generally parallel to and disposed on opposite sides of said first portion and recessed from said second longitudinal flanges between said second longitudinal flanges and said outer surface, and

wherein each said liner panel is attached to respective said first flanges, and/or respective said second flanges, of adjacent said posts.

- 9. The trailer as in claim 8, wherein said posts are vertically oriented.
- 10. The trailer as in claim 8, wherein said outer surface includes an outer skin, and wherein said outer skin is fastened to each said post at said pair of third longitudinal flanges.
- 11. The trailer as in claim 8, wherein each said liner panel is attached to respective said second flanges of adjacent said posts.

assembly, a floor supported by the wheel assembly, and two side walls extending upward from respective longitudinal sides of the floor, wherein at least one of the side walls includes an outer surface, an inner surface and at least one vertical post disposed between and supporting the inner surface, a method of forming the vertical post, said method comprising the steps of:

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providing an elongated metal post having a generally planar longitudinal central surface, a pair of stepped accordion flanges respectively disposed on opposite sides of said central surface, and a pair of elongated side edges respectively defined on opposite sides of said post;

securing said elongated side edges against lateral deformation; and

- stamping a predetermined area of said central surface at an end of said post so that said predetermined area is recessed with respect to a remaining portion of said central surface and so that said accordion flanges compress between said central surface and said elongated side edges.
 - 13. The method of claim 12, wherein said stamping step includes providing a first die piece and a second die piece, and wherein each said die piece defines opposing accordion shaped surfaces.

- 14. The method of claim 12, wherein said recessed stamped area is defined in a generally common plane with a pair of longitudinal flanges within said stepped accordion flanges offset from said stamped area and parallel to said central surface.
- 15. The method of claim 14, wherein said longitudinal flanges are defined adjacent to said generally planar longitudinal central surface.
- 16. A cargo trailer for use with a motorized vehicle, said trailer comprising:
 - a plurality of wheels;

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- a floor supported by said plurality of wheels;
- a side wall extending vertically upward from a side edge of said floor, said side wall including a plurality of elongated vertical posts, wherein each said post has
 - a generally planar longitudinal front face defining a first portion and a second portion, wherein said second portion is smaller than said first portion and is recessed rearward of said first portion,
 - a pair of elongated side edges respectively defined on opposite sides of said post and in parallel with each other rearward of said first portion, and
- a pair of stepped accordion flanges, wherein each said stepped accordion flange is disposed between said front face and

a respective said elongated side edge, and wherein each said accordion flange is compressed between its said respective elongated side edge and said second portion so that said respective elongated side edge remains uniform along said first portion and said second portion; and

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a scuff band extending along at least a portion of said side wall and received within said second portions of said posts so that at least a portion of said scuff band is disposed rearward of said first portion.

- 17. The trailer as in claim 16, wherein each said accordion flange includes
- a first longitudinal flange on which said respective elongated side edge is defined, and
- a second longitudinal flange disposed between said first longitudinal flange and said front face,

wherein said second longitudinal flange is parallel to said front face along said first portion and is disposed at an angle with respect to said front face along said second portion.

18. The trailer as in claim 16, wherein said side wall includes a plurality of side wall liner panels, and wherein each said liner panel is disposed between a respective pair of adjacent said posts and is attached to said adjacent posts at respective said accordion flanges thereof.

19. The trailer as in claim 17, wherein said side wall includes a plurality of side wall liner panels, each said liner panel being disposed between a respective pair of adjacent said posts and fastened to said adjacent posts at respective said accordion flanges thereof,

said second flanges of each said post are recessed rearward of said first portion, and

each said liner panel is fastened to said second flanges of said respective accordion flanges along said first portions of said adjacent posts.

- 20. The trailer as in claim 17, wherein said side wall includes an outer skin,
- said first flanges of each said post are uniform along said first portion and said second portion thereof, and
- said outer skin is fastened to said first flanges of said posts.
- 21. A cargo trailer for use with a motorized vehicle, said trailer comprising:
 - a plurality of wheels;

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- a floor supported by said plurality of wheels;
- a side wall extending vertically upward from a side edge of said floor, wherein said side wall includes a plurality of elongated vertical posts, and wherein each said post has

a generally planar longitudinal front face defining a first portion and a second portion, wherein said second portion is smaller than said first portion and is recessed rearward of said first portion,

a pair of elongated side edges respectively defined on opposite sides of said post and in parallel with each other rearward of said first portion, and

- a pair of stepped accordion flanges, wherein each said stepped accordion flange is disposed between said front face and a respective said elongated side edge, and wherein each said accordion flange is compressed between its said respective elongated side edge and said second portion so that said respective elongated side edge remains uniform along said first portion and said second portion.
 - 22. The trailer as in claim 21, wherein said second portion of each said post is defined at a lower end of said post adjacent said floor.
 - 23. The trailer as in claim 21, including two said side walls extending vertically upward from opposite side edges of said floor.
 - 24. A cargo trailer for use with a motorized vehicle, said trailer comprising:
 - a plurality of wheels;

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a floor supported by said plurality of wheels;

two side walls extending vertically upward from opposite side edges of said floor, wherein each said side wall includes

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(a) a plurality of elongated vertical posts, wherein each said post has

a generally planar longitudinal front face defining a first portion and a second portion, wherein said second portion is smaller than said first portion and is recessed rearward of said first portion,

a pair of elongated side edges respectively defined on opposite sides of said post and in parallel with each other rearward of said first portion, and

a pair of stepped accordion flanges, wherein each said stepped accordion flange is disposed between said front face and a respective said elongated side edge, wherein each said accordion flange is compressed between its said respective elongated side edge and said second portion so that said respective elongated side edge remains uniform along said first portion and said second portion, and wherein each said accordion flange includes

a first longitudinal flange on which said respective elongated side edge is defined, and

a second longitudinal flange disposed between said first longitudinal flange and said front face and recessed rearward of said first portion,

wherein said second longitudinal flange is

30 parallel to said front face along said first portion and is
disposed at an angle with respect to said front face along said
second portion,

(b) a plurality of side wall liner panels, wherein each said liner panel is disposed between a respective pair of adjacent said posts and is fastened to said adjacent posts at respective said accordion flanges thereof, and wherein each said liner panel is fastened to said second flanges of said respective accordion flanges along said first portions of said adjacent posts, and

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40 (c) an outer skin fastened to said first flanges of said posts; and

a respective scuff band extending along at least a portion of each said side wall and received within said second portions of said posts of said side wall so that at least a portion of said scuff band is disposed rearward of said first portions.